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11 United States Attorney  
12 District of Nevada  
Of Counsel

13 | Attorneys for the United States of America

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

16 THEODORE LEE, )  
17 Plaintiff, ) Civil No. 2:14-cv-00606-RCJ-PAL  
18 v. )  
19 UNITED STATES OF AMERICA, )  
20 Defendant. )  
21 )  
22 UNITED STATES OF AMERICA, )  
23 Counterclaim Plaintiff, )  
24 v. )  
25 THEODORE LEE, )  
26 Counterclaim Defendant )

1           Come now the parties, the United States of America and Theodore Lee, who hereby  
2 stipulate that the Complaint and Counterclaim in this case should be dismissed with prejudice,  
3 and each party to bear its own attorneys' fees and costs.

4           The parties have agreed that neither party may use any part of their settlement regarding  
5 Theodore Lee's 2006 federal income tax year in any other proceeding or negotiation, whether it  
6 be administrative or judicial, for any purpose regarding any other tax liability for any other tax  
7 year of Theodore Lee.

8           Respectfully submitted this 19 day of April, 2018.

9           RICHARD E. ZUCKERMAN  
10           Principal Deputy Assistant Attorney  
General

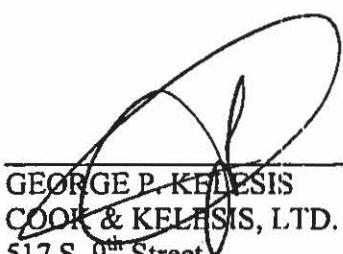
11             
12           JEREMY N. HENDON  
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16           DAYLE ELIESON  
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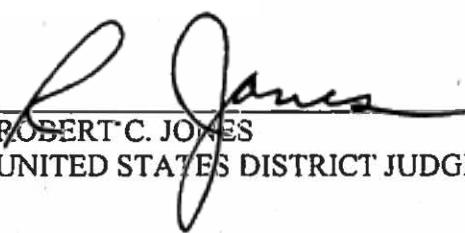
18           *Attorneys for the United States of America*

19           IT IS SO ORDERED.

20           Dated: This *23rd day of April, 2018.*

21             
22           GEORGE P. KEFASIS  
23           COOK & KEFASIS, LTD.  
24           517 S. 9<sup>th</sup> Street  
25           Las Vegas, Nevada 89101

26           *Attorneys for Plaintiff/Counterclaim Defendant  
Theodore Lee*

27             
28           ROBERT C. JONES  
29           UNITED STATES DISTRICT JUDGE

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3 **CERTIFICATE OF SERVICE**

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6 IT IS HEREBY CERTIFIED that service of the foregoing has been made this 19th day of  
7 April, 2018, by filing it with the Court's CM/ECF system, which will electronically transmit it  
8 to:

9  
10 George P. Kelesis  
11 Cook & Kelesis, Ltd.

12 Edward Ord  
13 Ord and Norman

14  
15 *Counsel for the Plaintiff/Counterclaim Defendant*

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/s/ *E. Carmen Ramirez*  
E. CARMEN RAMIREZ  
Trial Attorney, Tax Division  
U.S. Department of Justice